	For Official Use Only		Statement for Recipients of
		Type or print PAYER'S name, address, ZIP code, and Federal identifying number.	Nonemployee Compensation Copy A For Internal Revenue Service Center
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•	Form 1099-NEC	Department	of the Treasury—Internal Revenue Service
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Form 1099-NEC

☆ GPO: 1980-O-313-113 EI 25-1118272

Department of the Treasury-Internal Revenue Service

Instructions to Recipient

The amounts shown on this form represent payments to you (or on your behalf) for services rendered in the course of the payer's trade or business. Because you are not treated as an employee by the payer, this form is the only required notice for tax purposes you will receive on such payments.

Generally, amounts reported on this form are considered income from self-employment. Report these amounts as part of your trade or business income on

Schedule C or F (Form 1040).

If you are not self-employed, amounts paid to you (or on your behalf) for services rendered are generally reported on Form 1040 on the line for Wages, Salaries, Tips, etc.

÷U.S. GOVERNMENT PRINTING OFFICE: 1980-0-313-113 EI 25-1118272

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